



January 1, 2005

## MEMORANDUM

TO: ALL COUNTY ASSESSORS AND CONSULTING APPRAISERS

FROM: PROPERTY APPRAISAL BUREAU, IDAHO STATE TAX COMMISSION

SUBJECT: 2005 PROPERTY VALUATION SCHEDULES

Enclosed are copies of valuation schedules and related documents to be used for the 2005 Assessment Year.

- ◆ **All schedules are intended as guidelines only** and are not substitutes for appraisal judgment. These schedules should be used as a back-up in the event that there is not enough information available locally or through using guides for specific assets.
- ◆ Using evidence from the local area, the schedules should be modified to reflect local market conditions. Modifying the schedules to the local market is a vital part of the valuation process. Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as betterments, improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years in the same column as the original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual functional or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 2005 Assessment Year and recommendations which are received by the Commission after December 15, 2004 will be reviewed for consideration in the development of the 2006 Valuation Schedules.

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## Notes

- ◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22, 25, 27, 42, Postage Meters, CATV, and Wireless Communication

If any contents are missing contact the Idaho State Tax Commission Property Appraisal Bureau (208-334-7733) .

**INDEX TO VALUATION SCHEDULES 2005**  
**(Replaces 2004 Index and Schedules)**

Item	Schedule	Function Code (For County Use Only)
<b>A</b>		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic (See Video and Arcade Laser Game Schedule.)	25	657
Arcade games, pinball/non-electronic	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
<b>B</b>		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/duplicating equipment	11	348
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
<b>C</b>		
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, supercomputers	19	377
Printers, PCs, workstations and peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #7.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411
Contractor, floor covering	4	425
Contractor, plumbing	4	540
Contractor, roofing	4	570

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Coolers, walk-in & reach-in	14	561
Copiers	19	390
Costumes & clothing, rental	1	626
Credit card imprinter	9	462
Crushing, equipment recycling	12	463
D		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	11	348
E		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
F		
Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
<b>G</b>		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	2	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #7.)		
Greenhouse & nursery machinery and equipment (excluding refrigerators)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
<b>H</b>		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	12	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
<b>I</b>		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
<b>J</b>		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
<b>K</b>		
Key duplication equipment	12	466
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
<b>L</b>		
Laboratory equipment	7	469
Landscaping equipment	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 7 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
M		
Machine shop machinery and equipment, maintenance	7	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	11	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
N		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	12	515
O		
Office furniture and fixtures	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Oxygen & acetylene tanks (See note #1.)	22	607
<b>P</b>		
Packing/sorting machinery and equipment	7	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	7	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	11	348
Photography equipment	12	534
Photostat equipment	11	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (Refer to Valuation of Pitney-Bowes Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers (See note #5.)	0	650
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
<b>R</b>		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	6	554
Radio/T.V. broadcasting equipment	5	552
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433



**INDEX TO VALUATION SCHEDULES 2005**  
**(Replaces 2004 Index and Schedules)**

<b>Item</b>	<b>Schedule</b>	<b>Function Code</b> (For County Use Only)
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Rest home furniture, fixtures and equipment	12	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617
TV, stereo, audio, VCR	6	602
Rock crusher (See note #7.)		
Roofing contractor machinery and equipment	4	570
S		
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Searchlights	14	577
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #7.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587

**INDEX TO VALUATION SCHEDULES 2005**  
(Replaces 2004 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Shelving, metal	13	588
Shelving, wood	11	589
<b>Ships &amp; vessels (See boats above.)</b>		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski lifts & tows	20	595
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
<b>Sprinkler system (appraise and depreciate with building)</b>		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
<b>Store (See retail store above.)</b>		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
<b>T</b>		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile	6	554
Telephone rental	10	653
Telephone systems equipment	4	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
<b>U</b>		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564

**INDEX TO VALUATION SCHEDULES 2005**  
**(Replaces 2004 Index and Schedules)**

Item	Schedule	Function Code
(For County Use Only)		
<b>Utility systems, locally assessed (Contact STC)</b>		
<b>V</b>		
Vans, barge	10	630
Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Video cassette recorders	1	601
Video cassette tapes (Refer to Video Tape Declaration Form.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
<b>W</b>		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (Refer to Wireless Communication Schedules.)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
<b>X</b>		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
<b>Y</b>		
Yard structures & improvements	62	654

**NOTES:** Notes start on the next page.

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# NOTES TO VALUATION SCHEDULES 2005

## (Replaces 2004 Notes)

### NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Solutions Official Guide for farm equipment (Northwest Region), using the "Average Resale" values and adjusted to the local market. For items not listed in this reference, the 2004 Equipment Valuation Supplement (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Blue Book" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For satellite reception equipment, use the "Converter" column from the CATV schedules.
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Printers, PCs, workstations and peripherals should be valued from Schedule 0. Minicomputers, mainframes, servers and supercomputers should be valued from Schedule 19. For embedded systems, the schedule for the property item in which the computer system is embedded should be used; if it is more economical to replace the embedded computer system than the property item, in which it is embedded than the schedule for electronic equipment, Schedule 2, should be used.
6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should be used.
7. Construction equipment should be valued from a current edition of the *Green Guide using the "Average Resale" values adjusted to the local market. For items not listed in the reference manuals, the 2004 Equipment Valuation Supplement (enclosed) may be used.*
8. The composite factors below include economic obsolescence for consideration when valuing specialized semiconductor fabs for the 2005 assessment year. These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job run. These economic obsolescence factors will be revised for 2006.

Age	Schedule 44	Times the economic obsolescence factor	=	Composite
0	100		=	100
1	68	0.75	=	51
2	45	0.75	=	34
3	29	0.75	=	22
4	18	0.75	=	14
5 & beyond	10		=	10

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### TREND COMPONENT SCHEDULE 2005

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	M/S "D"	M/S "S"
0	2005	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2004	1.019	1.018	1.021	1.016	1.017	1.018	1.027
2	2003	1.044	1.043	1.047	1.040	1.041	1.084	1.080
3	2002	1.062	1.063	1.067	1.058	1.058	1.108	1.100
4	2001	1.069	1.066	1.080	1.066	1.065	1.133	1.117
5	2000	1.081	1.075	1.087	1.070	1.074	1.144	1.131
6	1999	1.102	1.092	1.106	1.090	1.093	1.207	1.178
7	1998	1.107	1.094	1.111	1.093	1.097	1.239	1.204
8	1997	1.118	1.103	1.123	1.101	1.106	1.259	1.222
9	1996	1.138	1.116	1.141	1.123	1.124	1.304	1.245
10	1995	1.156	1.135	1.159	1.137	1.141	1.310	1.269
11	1994	1.202	1.180	1.195	1.173	1.182	1.346	1.312
12	1993	1.239	1.207	1.228	1.209	1.215	1.401	1.353
13	1992	1.263	1.223	1.254	1.241	1.239	1.468	1.389
14	1991	1.282	1.231	1.275	1.261	1.254	1.495	1.396
15	1990	1.312	1.254	1.304	1.285	1.279	1.508	1.415
16	1989	1.350	1.286	1.345	1.319	1.313	1.554	1.436
17	1988	1.426	1.354	1.418	1.387	1.384	1.583	1.469
18	1987	1.489	1.415	1.463	1.442	1.443	1.618	1.542
19	1986	1.514	1.430	1.475	1.461	1.464	1.629	1.550
20	1985	1.539	1.438	1.483	1.471	1.478	1.638	1.564
21	1984	1.568	1.460	1.500	1.489	1.500	1.674	1.589
22	1983	1.606	1.499	1.531	1.529	1.540	1.748	1.620
23	1982	1.630	1.525	1.566	1.560	1.568	1.810	1.665
24	1981	1.708	1.596	1.653	1.636	1.642	1.870	1.734
25	1980	1.889	1.767	1.835	1.806	1.811	1.993	1.853
26	1979	2.087	1.960	2.014	1.983	1.992	2.157	2.043
27	1978	2.282	2.144	2.203	2.168	2.177	2.365	2.290
28	1977	2.454	2.303	2.383	2.343	2.342	2.639	2.488
29	1976	2.587	2.426	2.524	2.474	2.466	2.828	2.587
30	1975	2.748	2.571	2.701	2.645	2.621	3.040	2.686
31	1974	3.064	2.899	3.091	2.977	2.922	3.306	3.122
32	1973	3.565	3.391	3.554	3.417	3.384	3.529	3.500
33	1972	3.687	3.514	3.673	3.531	3.506	3.894	3.823
34	1971	3.821	3.631	3.795	3.650	3.624	4.252	4.127
35	1970	4.063	3.841	4.027	3.873	3.839	4.556	4.461
36	1969	4.328	4.088	4.283	4.123	4.084	4.749	4.720
37	1968	4.516	4.260	4.460	4.296	4.262	5.098	5.021
38	1967	4.687	4.404	4.625	4.454	4.429	5.399	5.228
39	1966	4.888	4.580	4.817	4.636	4.611	5.601	5.480
40	1965	5.054	4.756	4.968	4.802	4.754	5.851	5.666

This data is provided by: Marshall Valuation Service (Marshall & Swift)

Group A: "Food Products"

Group C: "Mining & Milling"

M & S "D" : " Wood Frame"

Group B: "Construction Materials"

Group D: "Wood Products"

M & S "S" : "Metal Frame and Walls"

Group E: "Average of All"

### How to use "Personal Property Valuation Schedules 2005:"

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full purchase price (including freight, installation, etc.) by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

#### Example:

A personal computer was purchased in 2003 for \$2,000. At the intersection of Schedule # 0 and 2003 is the factor 36(%). The equipment's cost multiplied by the factor equals \$720, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$2,000 \times .36 = \$720$$

#### Another Example:

Fast food machinery and equipment was purchased in 2000 for \$10,000. At the intersection of Schedule # 6 and 2000 is the factor 69(%). The equipment's cost multiplied by the factor equals \$6,900, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$10,000 \times .69 = \$6,900$$

**PERSONAL PROPERTY VALUATION SCHEDULES 2005**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:	0 None 5	1 "E" 5	2 "E" 6	3 "E" 7	4 "E" 8	5 "E" 9	6 "E" 10	7 "E" 11	8 "E" 5	9 "E" 6	10 "E" 7	11 "E" 8	12 "E" 9	13 "E" 10	14 "E" 11	15 "E" 12	16 "E" 14	17 "E" 16	18 "E" 20	19 None 6	
Age      Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	
0	2005	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2004	60	94	95	96	97	98	98	98	94	95	96	97	98	98	98	99	99	100	100	85
2	2003	36	79	83	86	88	91	92	93	79	83	86	88	91	92	93	94	95	97	98	72
3	2002	22	63	71	75	79	83	85	87	63	71	75	79	83	85	87	88	91	93	95	59
4	2001	13	47	56	64	69	73	77	80	47	56	64	69	73	77	80	82	85	88	92	46
5	2000	10	30	43	53	59	64	69	72	30	43	53	59	64	69	72	75	79	84	88	33
6	1999	10	22	30	40	49	56	61	66	22	30	40	49	56	61	66	69	75	80	85	20
7	1998	10	22	22	29	38	46	53	58	22	22	29	38	46	53	58	63	69	75	81	10
8	1997	10	22	22	22	28	36	44	50	22	22	22	28	36	44	50	55	63	70	77	10
9	1996	10	22	22	22	22	27	36	43	22	22	22	22	27	36	43	48	57	65	74	10
10	1995	10	23	23	23	23	23	27	35	23	23	23	23	23	27	35	42	52	60	71	10
11	1994	10	24	24	24	24	24	24	28	24	24	24	24	24	24	28	35	47	57	69	10
12	1993	10	24	24	24	24	24	24	24	24	24	24	24	24	24	24	28	41	52	66	10
13	1992	10	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	36	47	62	10
14	1991	10	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	29	41	58	10
15	1990	10	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	36	54	10
16	1989	10	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	30	50	10
17	1988	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	47	10
18	1987	10	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	43	10
19	1986	10	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	38	10
20	1985	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	33	10
21	1984	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	10
22	1983	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	10
23	1982	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	10
24	1981	10	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	10
25	1980	10	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	10
26	1979	10	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	10
27	1978	10	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	10
28	1977	10	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	10
29	1976	10	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	10
30	1975	10	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	10

Note: Refer to the instructions on page 12. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, that is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

**INDUSTRIAL PROPERTY VALUATION SCHEDULES 2005**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:		20 M/S S 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25	42 None 10
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2005	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2004	101	68	94	98	98	98	99	99	99	100	99	99	100	100	100	100	100	98	100	90
2	2003	103	45	79	91	92	92	94	94	95	98	96	96	98	98	98	102	99	92	99	84
3	2002	101	29	64	83	85	85	88	88	90	95	92	92	95	95	96	100	96	83	98	79
4	2001	99	18	47	73	77	77	82	82	83	89	87	86	92	91	92	99	90	73	96	73
5	2000	97	10	30	64	69	69	76	75	77	84	82	82	88	88	88	95	86	62	93	67
6	1999	97	10	22	56	61	61	69	69	72	81	78	78	85	85	85	97	84	53	91	61
7	1998	95	10	22	46	53	53	63	63	66	76	72	71	81	81	81	95	78	42	88	56
8	1997	93	10	22	36	44	44	56	55	60	70	67	66	77	76	77	93	73	31	85	50
9	1996	91	10	22	27	36	36	49	48	54	63	63	61	74	73	74	93	68	25	83	44
10	1995	89	10	23	23	27	27	43	42	48	58	57	56	70	69	70	89	62	25	81	38
11	1994	87	10	24	24	24	24	36	35	41	52	53	52	68	67	68	87	58	26	79	38
12	1993	85	10	24	24	24	24	28	28	35	46	48	47	65	64	65	88	53	27	77	38
13	1992	83	10	24	25	24	25	25	25	28	40	42	40	62	59	61	88	46	28	75	38
14	1991	80	10	25	25	25	25	26	25	25	32	36	34	58	55	57	87	39	28	73	38
15	1990	76	10	25	26	25	26	26	26	26	28	30	29	54	51	53	83	33	28	70	38
16	1989	72	10	26	26	26	26	27	26	26	29	27	26	50	47	49	82	29	29	67	38
17	1988	69	10	27	28	27	28	29	28	28	29	29	27	47	44	46	81	29	29	67	38
18	1987	68	10	28	29	28	29	30	29	29	31	30	28	43	39	42	79	31	31	64	38
19	1986	64	10	29	29	29	29	30	29	29	31	30	29	38	33	37	77	31	31	60	38
20	1985	59	10	29	30	29	30	31	30	30	31	31	29	32	31	32	74	31	31	56	38
21	1984	54	10	29	30	29	30	31	30	30	32	31	29	30	31	29	72	32	32	51	38
22	1983	50	10	30	31	30	31	32	31	31	32	32	30	31	32	30	73	32	32	47	38
23	1982	47	10	31	31	31	31	33	31	31	33	33	31	31	33	31	72	33	33	44	38
24	1981	43	10	32	33	32	33	34	33	33	35	34	32	33	34	32	71	35	35	41	38
25	1980	41	10	35	36	35	36	38	36	36	37	38	35	36	38	35	74	37	37	40	38
26	1979	41	10	39	40	39	40	42	40	40	41	42	39	40	42	39	75	41	41	40	38
27	1978	46	10	43	44	43	44	46	44	44	46	46	43	43	46	43	80	46	46	44	38
28	1977	50	10	46	47	46	47	49	47	47	50	49	46	47	49	46	87	50	50	48	38
29	1976	52	10	49	49	49	49	52	49	49	52	52	49	49	52	49	88	52	52	50	38
30	1975	54	10	51	52	51	52	55	52	52	54	55	51	53	55	51	91	54	54	54	38

Note: Use these schedules in the manner shown in the Personal Property instructions on page 12. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, that is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.



**AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2005**  
**For valuation of agricultural equipment in non-exclusive agricultural use.**  
**Factors are shown in Whole Number Percent.**

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
Schedule #		26	47	94	95	23	24
Acquisition		Purchased		Purchased		Purchased	
		New	Used	New	Used	New	Used
Age	Year						
0	2005	100	100	100	100	100	100
1	2004	91	96	92	95	85	79
2	2003	81	93	84	89	70	57
3	2002	78	86	80	86	55	50
4	2001	75	78	75	81	40	43
5	2000	70	74	72	77	35	36
6	1999	63	73	68	74	30	36
7	1998	60	70	65	67	25	36
8	1997	59	65	62	65	25	36
9	1996	57	68	56	65	25	36
10	1995	53	63	55	63	25	36
11	1994	55	56	55	61	25	36
12	1993	51	59	53	57	25	36
13	1992	45	56	51	54	25	36
14	1991	48	53	48	54	25	36
15	1990	45	49	45	51	25	36
16	1989	43	44	45	50	25	36
17	1988	40	40	43	50	25	36
18	1987	36	36	42	48	25	36
19	1986	32	35	42	43	25	36
20	1985	29	36	40	42	25	36
21	1984	28	33	36	40	25	36
22	1983	29	32	35	40	25	36
23	1982	27	32	34	40	25	36
24	1981	26	32	34	40	25	36
25	1980	26	32	34	40	25	36
26	1979	26	32	34	40	25	36
27	1978	26	32	34	40	25	36
28	1977	26	32	34	40	25	36
29	1976	26	32	34	40	25	36
30	1975	26	32	34	40	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 12. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "Farm Equipment NW Region, Fall Official Guide" by IRON Solutions. "Hang-On Equipment" is not reported in the "Farm Equipment NW Region, Fall Official Guide." Therefore, this schedule is provided as a convenience and will remain unchanged.

**CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2005**

**Factors are shown in Whole Number Percent !**

Category		Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Trenchers and Excavators		Motor Graders		Turnapulls and Scrapers		Screens and Crushers		Logging Equipment		Non-Tower Cranes		Forklifts	
Schedule #	Acquisition	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
		Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used	Purchased New	Used
Age	Year	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
0	2005	91	96	85	90	84	85	84	88	87	88	82	88	84	93	89	94	84	91	81	85	85	95	84	94
1	2004	81	91	69	81	68	75	67	78	74	80	64	78	68	84	78	85	67	85	61	72	70	89	68	90
2	2003	78	86	62	68	58	65	59	70	65	65	56	67	63	76	73	68	61	79	52	62	67	85	64	84
3	2002	74	83	56	64	51	59	52	64	59	59	50	59	57	71	66	64	57	75	44	54	63	76	61	79
4	2001	70	79	47	58	44	54	47	57	48	53	43	52	52	63	53	55	53	75	38	48	60	69	57	75
5	2000	67	69	44	55	40	49	43	54	44	49	38	47	48	57	50	51	50	69	33	44	54	67	54	71
6	1999	64	68	40	51	37	46	38	48	39	49	33	42	43	56	43	49	50	63	29	39	49	62	51	62
7	1998	56	65	38	49	33	46	36	48	36	47	30	41	39	53	40	45	46	61	27	39	47	60	48	53
8	1997	55	60	35	48	31	50	32	42	36	45	27	34	38	49	38	45	42	57	24	36	44	59	42	53
9	1996	53	52	34	42	31	47	32	42	35	47	26	34	36	47	35	38	41	57	24	36	42	55	36	53
10	1995	49	51	33	43	34	43	28	40	33	45	22	30	33	47	35	33	38	57	22	36	41	52	36	53
11	1994	42	48	29	39	32	40	28	37	35	43	22	28	32	46	30	31	38	57	22	36	39	49	36	53
12	1993	41	44	30	39	29	37	27	34	33	41	19	25	32	44	26	28	38	57	22	36	37	48	36	53
13	1992	39	42	27	36	27	35	25	34	32	38	18	23	31	41	24	29	38	57	22	36	34	48	36	53
14	1991	36	41	27	33	25	35	23	30	30	35	16	22	30	40	22	28	38	57	22	36	34	47	36	53
15	1990	34	41	25	32	24	31	23	30	28	36	15	22	28	38	23	27	38	57	22	36	34	45	36	53
16	1989	33	37	23	32	24	31	20	28	26	35	14	20	27	38	22	27	38	57	22	36	33	45	36	53
17	1988	33	37	22	29	21	31	20	27	27	34	14	20	26	34	21	27	38	57	22	36	32	45	36	53

Note: Use these schedules in the manner shown in the Personal Property instructions on page 12. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the above schedules is the "Green Guide(s) - Volumes 1, 2, and Older Equipment" and "Farm Equipment NW Region, Fall Official Guide." Schedule categories (Headings) should be self-explanatory (with a brief explanation). For example, Tractor - mounted Backhoes may also have Front - End Loader Buckets attached, and may be used as such. Forklift information which came from the "Official Industrial Equipment Guide" is no longer published; therefore, this schedule is provided as a convenience and will remain unchanged. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

## SUPPLEMENTAL SCHEDULES

### 2005 Orchard Wind Machine Valuation

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 19.)

		<b>Schedule 27 Function Code 645</b>	<b>Schedule 42 Function Code 310</b>
<b>Age</b>	<b>Year</b>	<b>% Good - New</b>	<b>% Good - Used</b>
0	2005	100	100
1	2004	70	90
2	2003	63	84
3	2002	59	79
4	2001	55	73
5	2000	51	67
6	1999	47	61
7	1998	43	56
8	1997	39	50
9	1996	35	44
10	1995	31	38

### Video and Arcade Laser Game Valuation

(Schedule 25, Function Code 657)

<b>Age</b>	<b>Year</b>	<b>Percent Good</b>
0	2005	100
1	2004	50
2	2003	30
3	2002	20
Continues ....		20

### Miscellaneous Tools & Equipment

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

## SUPPLEMENTAL SCHEDULES

### 2005 Valuation Schedules

#### *For Pitney-Bowes Postage Meters*

<u>Model No.</u>	<u>Value</u>	<u>Model No.</u>	<u>Value</u>	<u>Model No.</u>	<u>Value</u>	<u>Model No.</u>	<u>Value</u>
01A00	\$2,395	06505	\$2,092	0B900	\$2,274	0E707	\$1,092
01A03	\$2,395	06900	\$1,364	0E100	\$2,395	0E709	\$1,092
01A05	\$2,335	06902	\$1,001	0E200	\$2,395	0F800	\$2,577
05322	\$2,122	06905	\$1,001	0E300	\$2,395	0F805	\$2,031
05707	\$1,152	06909	\$1,364	0E301	\$2,395	0F900	\$2,577
06500	\$2,395	0A900	\$2,274	0E306	\$2,911	0F905	\$2,031
06501	\$2,395	0B700	\$1,425	0E700	\$1,092	0P200	\$910

**Note:** If a reported model number is not included on this list, determine if the machine is a postage meter and verify the annual gross rent. Deduct a 55% expense ratio from the annual rent, and capitalize the net annual income (capitalization rate = 16.00% plus your local tax rate).

# SUPPLEMENTAL SCHEDULES

## CATV VALUATION SCHEDULES 2005

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Distribution Systems</u>	<u>Headend Equipment</u>	<u>Converters</u>
0	2005	100	100	100	100
1	2004	100	95	95	92
2	2003	98	89	86	78
3	2002	95	81	77	64
4	2001	92	74	68	50
5	2000	88	67	60	37
6	1999	85	60	51	25
7	1998	81	54	43	18
8	1997	77	49	36	
9	1996	74	43	29	
10	1995	71	38	22	
11	1994	69	33	19	
12	1993	66	27		
13	1992	62	22		
14	1991	58	19		
15	1990	54			
16	1989	50			
17	1988	47			
18	1987	43			
19	1986	38			
20	1985	33			

The trend factor for Towers is based upon "Group E" from page 11.

All other C.A.T.V. equipment trends are based upon the Producer Price Index:  
(P.P.I.) Classification 1176

Depreciation of C.A.T.V equipment is based upon the "half-year convention."

# SUPPLEMENTAL SCHEDULES

## WIRELESS COMMUNICATION SCHEDULES 2005

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.:		999	62	13	4	35
Function Code:		383	311	312	313	296
				Antennas & Power Equipment <sup>1</sup>	Tools <sup>2</sup>	Switches & Other Communication Equipment
<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Buildings</u>			
0	2005	100	100	100	100	100
1	2004	100	100	98	97	93
2	2003	98	99	92	88	80
3	2002	95	96	85	79	67
4	2001	92	90	77	69	53
5	2000	88	86	69	59	40
6	1999	85	84	61	49	27
7	1998	81	78	53	38	20
8	1997	77	73	44	28	
9	1996	74	68	36	22	
10	1995	71	62	27	23	
11	1994	69	58	24	24	
12	1993	66	53	24	24	
13	1992	62	46	25	25	
14	1991	58	39	25	25	
15	1990	54	33	26	26	
16	1989	50	29	26	26	
17	1988	47	29	28	28	
18	1987	43	31	29	29	
19	1986	38	31	29	29	
20	1985	33	31	30	30	
21	1984		32	30	30	
22	1983		32	31	31	
23	1982		33	31	31	
24	1981		35	33	33	
25	1980		37	36	36	
26	1979		41	40	40	
27	1978		46	44	44	
28	1977		50	47	47	
29	1976		52	49	49	
30	1975		54	52	52	

<sup>1</sup> Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

<sup>2</sup> Tools are testing equipment and hand tools.

The "half-year convention" for depreciation is applied to the schedules on this page.

Idaho State Tax Commission  
**2005 VIDEO MOVIE AND GAME DECLARATION FORM**

This form is for the reporting of Rental Video Cassette Tapes and may be used in addition to the county Personal Property Declaration Form.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2005.

**Please report:**

**1. Video Movies**

a. Total number of rental video movies: \_\_\_\_\_

b. Number of movies purchased in 2004: \_\_\_\_\_

c. Purchase price of 2004 movies:                      \$\_\_\_\_\_

**2. Video Games**

a. Total number of video games: \_\_\_\_\_

b. Number of games purchased in 2004: \_\_\_\_\_

c. Purchase price of 2004 games:                      \$\_\_\_\_\_

*I do hereby certify that the above inventory is accurate and complete.*

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Title: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

1. Number of current video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

2. Number of noncurrent video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

3. Number of current video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

4. Number of noncurrent video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

Total video movie and game value:                      \$ \_\_\_\_\_

**IDAHO STATE TAX COMMISSION**  
**2005 PROFESSIONAL LIBRARY DECLARATION**

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form*.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2005.

**Please Report:**

- |   |       |       |
|---|-------|-------|
| 1. Total number of volumes* in library:   | _____ | Items |
| 2. Number of current volumes* in library:<br>(These are usable in their current condition.)               | _____ | Items |
| 3. Number of updateable volumes* in library:<br>(These lack supplements necessary to be current.)         | _____ | Items |
| 4. Number of non-updateable volumes* in library:<br>(These have become outdated or have been superseded.) | _____ | Items |

Note: \* Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.

I certify that the above inventory is accurate and complete.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

- |                                      |       |      |      |          |
|--------------------------------------|-------|------|------|----------|
| 1. Number of current volumes:        | _____ | X \$ | = \$ | _____    |
| 2. Number of updateable volumes:     | _____ | X \$ | = \$ | _____    |
| 3. Number of non-updateable volumes: | _____ | X \$ | = \$ | _____    |
| Total library value:                 |       |      |      | \$ _____ |